

State Taxation of Services Industries Identified by the Federation of Tax Administrators (July 2007)

Percentage of FTA Services Industries Taxed (Total is 168)

States

More than 50 percent of services industries taxed (at least 85 enumerated industries)	7 states - Delaware; Hawaii; Iowa; New Mexico; South Dakota; Washington; West Virginia (105 industries)
Between 33.3 and 50 percent of services industries taxed (between 56 and 84 enumerated industries)	16 states - Arkansas; Connecticut; District of Columbia (73 industries); Florida; Kansas; Minnesota; Mississippi; Nebraska; New Jersey; New York; Ohio; Tennessee (67 industries); Texas; Utah; Wisconsin; Wyoming
Less than 33.3 percent of services industries taxed (between 1 and 55 enumerated industries)	28 states - Georgia (36 industries); Kentucky (28 industries); Maryland (39 industries); North Carolina (30 industries); South Carolina (35 industries); Virginia (18 industries)

Source: Federation of Tax Administrators 2007 survey of states

Virginia Compared on a National and Regional Level

	Utilities (16 total)	Personal Services (20 total)	Business Services (34 total)	Computer Services (8 total)	Admiss./ Amuse. (15 total)	Profess. Services (9 total)	Fabrication, Repair and Installation (19 total)	Other Serv. (47 total)
Average Taxed by all States (Excluding Virginia)	9.2 (57.5%)	6.3 (31.5%)	10.3 (30.3%)	2.4 (30.0%)	8.1 (54.0%)	0.9 (10.0%)	7.8 (41.1%)	11.4 (24.3%)
Average of Selected Competitor States**	8.8 (55.0%)	6.6 (33.0%)	10.3 (30.3%)	2.5 (31.3%)	9.6 (64.0%)	0.1 (1.1%)	6.1 (32.1%)	7.6 (16.2%)
Taxed by Virginia	1 (6.3%)	3 (15.0%)	4 (11.8%)	0 (0.0%)	1 (6.7%)	0 (0.0%)	4 (21.1%)	5 (10.6%)

Source: Federation of Tax Administrators 2007 survey of states

** District of Columbia, Georgia, Kentucky, Maryland, North Carolina, South Carolina, Tennessee, West Virginia